

ADOPTED 2006 BUDGET

DEPT: DEPARTMENT OF ADMINISTRATIVE SERVICES-
ADMINISTRATION & FISCAL AFFAIRS DIVISION

UNIT NO. 1151
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

The Department of Administrative Services is created pursuant to Section 59.52 (1) of the Wisconsin Statutes and Chapter 32 of the Milwaukee County Ordinances. The position of Director is authorized in the Fiscal Affairs Division and is responsible for the execution of the duties and powers assigned to the Department as specified in Chapter 32 of the Milwaukee County General Ordinances for the major divisions of Procurement, Information Management Services and Fiscal Affairs. Also reporting to the Director are Human

Resources, Office for Persons with Disabilities, and Economic and Community Development. The Fiscal Affairs Division is responsible for preparing and monitoring the County's annual operating and capital budgets and for preparing the County's Official Statements relating to debt issuance. It performs the County's accounting functions, which include centralized payroll, accounts payable, preparation of County financial statements, and determination of financial and cost accounting policies.

BUDGET SUMMARY				
Account Summary	2004 Actual	2005 Budget	2006 Budget	2005/2006 Change
Personal Services	\$ 2,581,723	\$ 2,552,547	\$ 2,549,869	\$ (2,678)
Employee Fringe Benefits	1,382,779	1,411,592	1,449,224	37,632
Services	82,071	22,512	185,312	162,800
Commodities	16,976	17,350	36,642	19,292
Other Charges	1,045	1,200	1,200	0
Debt & Depreciation	115,707	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	586,429	583,775	631,656	47,881
Abatements	(1,163,649)	(1,275,505)	(1,428,266)	(152,761)
Total Expenditures	\$ 3,603,081	\$ 3,313,471	\$ 3,425,637	\$ 112,166
Direct Revenue	32,124	36,000	11,000	(25,000)
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 32,124	\$ 36,000	\$ 11,000	\$ (25,000)
Direct Total Tax Levy	\$ 3,570,957	\$ 3,277,471	\$ 3,414,637	\$ 137,166

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2004 Actual	2005 Budget	2006 Budget	2005/2006 Change
Central Service Allocation	\$ 9,522	\$ 12,537	\$ 13,278	\$ 741
Courthouse Space Rental	247,428	233,647	243,483	9,836
Document Services	35,686	14,868	0	(14,868)
Tech Support & Infrastructure	133,638	156,284	177,810	21,526
Distribution Services	3,409	1,679	3,891	2,212
Emergency Mgmt Services	0	0	0	0
Telecommunications	14,703	8,392	11,235	2,843
Record Center	17,906	12,640	10,485	(2,155)
Radio	0	0	0	0
Computer Charges	38,219	40,771	62,733	21,962
Applications Charges	63,396	77,209	78,245	1,036
Total Charges	\$ 563,907	\$ 558,027	\$ 601,160	\$ 43,133
Direct Property Tax Levy	\$ 3,570,957	\$ 3,277,471	\$ 3,414,637	\$ 137,166
Total Property Tax Levy	\$ 4,134,864	\$ 3,835,498	\$ 4,015,797	\$ 180,299

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

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PERSONNEL SUMMARY				
	2004 Actual	2005 Budget	2006 Budget	2005/2006 Change
Personal Services (w/o EFB)	\$ 2,581,723	\$ 2,552,547	\$ 2,549,869	\$ (2,678)
Employee Fringe Benefits (EFB)	\$ 1,382,779	\$ 1,411,592	\$ 1,449,224	\$ 37,632
Position Equivalent (Funded)*	49.1	45.9	44.6	(1.3)
% of Gross Wages Funded	87.2	95.0	96.3	1.3
Overtime (Dollars)**	\$ 12,400	\$ 5,700	\$ 5,700	\$ 0
Overtime (Equivalent to Position)	0.2	0.1	0.2	0.1

* For 2004, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
Adm. Coordinator Reimb	Transfer	1/1.0	Fiscal Affairs	63,146
Accountant 2	Unfund	1/1.0	Central Accounting	(37,834)
Accountant 1	Unfund	1/1.0	Central Accounting	(38,810)
Fiscal Specialist	Unfund	1/1.0	Accounts Payable	(31,830)
Fiscal Assistant 2	Unfund	1/1.0	Accounts Payable	(29,544)
			TOTAL	\$ (74,872)

MISSION

Provide quality, efficient and responsive financial services and administrative business functions to the County Executive, County Board and County departments to enable the delivery of financially sound and effective services to the community.

DEPARTMENT DESCRIPTION

Administration. The Director is responsible for coordinating the operations of the divisions, including Procurement, Information Management Services, Fiscal Affairs which includes Risk Management, and Human Resources which includes Labor Relations. Also reporting to the Director are the Office for Persons with Disabilities and Economic and Community Development.

The primary responsibilities of the **Fiscal and Strategic Services Section** are budget preparation and control for both operations and capital. All budget requests are analyzed with recommendations submitted to the County Executive. Assistance is provided both to the County Executive in preparing and presenting the Executive Budget, and to the Finance and Audit

Committee in its review of the County Executive's recommended budget, including the preparation of budget amendments approved by the Finance and Audit Committee and the County Board. During the year, all appropriation transfer requests are analyzed and a recommendation submitted to the County Executive. In conjunction with the Accounting Section, County departmental accounts are analyzed to determine potential expenditure deficits or revenue shortfalls, with department administrators required to submit a corrective plan of action. Other major duties include (a) the study of all new position requests, with reports and recommendations submitted to County Board committees; (b) fiscal studies for the County Executive and County Board committees, including fiscal impact of legislative bills; and (c) special studies for the County Executive and County Board committees.

Central Accounting functions include Accounting Administration, Accounting, Accounts Payable and Payroll. A brief description of the responsibilities of each area follows:

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Accounting Administration is responsible for the overall management and coordination of Central Accounting activities, the development of special studies and reports and technical assistance to both Central Accounting and other County departments and the publishing of the Comprehensive Annual Financial Report and the Single Audit Report.

Accounting is responsible for the timely and accurate preparation of County-wide monthly financial reports, publication of the Comprehensive Annual Financial Report, the State of Wisconsin Financial Report Form, and the Single Audit Report and development of the indirect cost allocation plan. In addition, Accounting is responsible for adherence to Generally Accepted Accounting Principles (GAAP), the development and maintenance of the Advantage financial information system, the fixed-asset system and the grant system, conducting budget performance reviews on an ongoing basis to identify potential year-end deficits so that problems can be resolved in a timely manner, and ongoing training and technical assistance to departments.

Accounts Payable is responsible for establishment of County-wide payment procedures, coordination with the Procurement Division, encumbrances of purchases, payment of vendor invoices, development and maintenance of the accounts payable system, and technical assistance to departments. In addition, Accounts Payable monitors payments to ensure that purchasing regulations have been followed by departments and unencumbered appropriation balances to ensure that the County has sufficient appropriations available for each payment.

Payroll is responsible for establishment of County-wide payroll procedures, coordination with the Division of Human Resources, preparation of payroll checks, maintenance of all earnings and deductions records, ensuring that County payroll practices meet Federal, State and contractual requirements, filing of all required Federal and State reports on a timely basis, and the development and maintenance of the payroll system.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase by \$2,678 from \$2,552,547 to \$2,549,869. Funded positions decrease 1.3 from 45.9 to 44.6.

One position of Accountant 2 and one position of Accountant 1 are unfunded. A current year action that resulted in the creation of an Accountant 4 position along with ongoing automation efforts results in the ability to unfund these two positions in 2006. This results in a tax levy decrease of \$76,644 not including fringe benefits.

- In an effort to generate greater financial efficiencies, while maintaining and enhancing current effectiveness, DAS-Fiscal is unfunding a Fiscal Specialist and Fiscal Assistant for a salary and social security savings of \$61,374.
- Professional services are increased \$162,800, \$62,800 reflects the need to obtain contract services for financial automation efforts undertaken in DAS-Fiscal as well as to provide administrative support for the BRASS budgeting system. \$100,000 is added for contract services in DAS Administration for a study of the current pension system structure, in conjunction with the Committee on Personnel and the County Board, and to provide options for modification of the pension system to the County Board for consideration in 2006.
- Commodity costs increase \$19,292 to allow for the purchase of software and materials needed for increasing fiscal automation efforts.
- Direct revenue decreases \$25,000 offset by an increase in crosscharge abatement. This reflects a realignment of expenses with revenues from MCAMLIS since MCAMLIS is now managed within the County by A&E.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance

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is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is

jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."